MAT THIS CORRESPONDENCE IS BEING DEPOSITED WITH THE UNITED STATES POSTAL LASS MAIL IN AN ENVELOPE ADDRESSED TO: COMMISSIONER FOR PATENTS, P.O. BOX 1450, ALEXANDRIA, VA 22313-1450, ON THE DATE INDICATED BELOW.

MAIL STOP AMENDMENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named Inventor: Hisaaki Gyoten,

et al.

Conf. No.:

5187

Group Art Unit: 1745

Raymond Alejandro

Appln. No.:

10/069,900

Examiner:

Attorney Docket No.: 10059-410US

Filing Date:

February 26, 2002

(P23466-01)

Title: POLYMER ELECTROLYTE FUEL CELL

AMENDMENT

This Amendment is provided in response to the Office Action dated May 14, 2004 (Part of Paper No./Mail Date 20040510). It is timely filed on July 30, 2004 in advance of the August 14, 2004 deadline.

Kindly consider the remarks herein.